

BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of)	
)	DOCKET NO. 16873
[Redacted],)	
)	DECISION
Petitioner.)	
_____)	

On July 15, 2002, the Tax Discovery Bureau (TDB) of the Idaho State Tax Commission (Commission) issued a Notice of Deficiency Determination (NOD) to [Redacted] (taxpayer), proposing income tax, penalty and interest for the years 1996, 1997, 1998, and 1999 in the total amount of \$2,240.

On September 16, 2002, a timely protest and petition for redetermination was filed by the taxpayer. The taxpayer did not request an informal hearing. The Commission has reviewed the file, is advised of its contents, and hereby issues its decision modifying the NOD.

This is a nonfiler case. The taxpayer has not filed tax returns for the years in question. The taxpayer did not respond to a questionnaire from TDB, [Redacted]. Based upon the information received from the IRS, returns were prepared for the taxpayer and a NOD was issued for the years 1996, 1997, 1998, 1999, and 2000. The taxpayer phoned TDB upon receipt of the NOD and said she thought her ex-husband had taken care of everything. The taxpayer said she would look for her W-2s and file actual returns. TDB found some of the taxpayer's W-2s in the Tax Commission's records and adjusted the NOD accordingly. After reviewing the actual wage information, the return for 2000 was canceled. A revised NOD was issued for the remaining years.

The taxpayer did not respond to the revised NOD, so her file was transferred to the Legal/Tax Policy Division for further review.

The Tax Policy Specialist requested and received the taxpayer's 1997 W-2 Wage and Tax

Statements from one of her employers. The taxpayer's W-2 for 1997 was used to modify the Commission's provisional return for that year. The only income where W-2s could not be obtained was from the taxpayer's income earned in [Redacted]. No Idaho income taxes were withheld on the taxpayer's income earned in [Redacted].

[Redacted] The taxpayer has not provided the Commission with a contrary result to the determination of her income for the years 1996, 1997, 1998, and 1999[Redacted] Therefore, the Commission must uphold the deficiency as modified.

WHEREFORE, the Notice of Deficiency Determination dated July 15, 2002, as MODIFIED, is hereby APPROVED, AFFIRMED, and MADE FINAL.

IT IS ORDERED and THIS DOES ORDER that the taxpayer pay the following tax, penalty and interest:

<u>YEAR</u>	<u>TAX</u>	<u>PENALTY</u>	<u>INTEREST</u>	<u>TOTAL</u>
1996	\$179	\$45	\$84	\$308
1997	0	0	0	0
1998	281	70	86	437
1999	833	208	304	<u>1,345</u>
			TOTAL DUE	<u>\$2,090</u>

Interest is computed through July 27, 2003.

DEMAND for immediate payment of the foregoing amount is hereby made and given.

An explanation of the taxpayers' right to appeal this decision is enclosed with this decision.

DATED this ____ day of _____, 2003.

IDAHO STATE TAX COMMISSION

COMMISSIONER

CERTIFICATE OF SERVICE

I hereby certify that on this ____ day of _____, 2003, a copy of the within and foregoing DECISION was served by sending the same by United States mail, postage prepaid, in an envelope addressed to:

[Redacted]

[Redacted]